
NEWSLETTER

Kentucky Department for Libraries and Archives

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Libraries Set Tax Rates

While library directors across the Commonwealth try to catch their breath from Summer Reading Programs and toiling over the Annual Report, trustees are faced with the task of determining the library's tax rate. Of Kentucky's 120 counties, 118 provide library services to the county and 104 of those libraries are taxing districts. Kentucky Department for Libraries and Archives consultants compute the tax rates for library boards, with an option for the trustees of each library district to take the compensating tax rate, the "4%" tax rate or more.

According to Kentucky Revised Statutes, "compensating tax rate" is the rate which, rounded to the next higher one tenth of one cent (\$0.001) per one hundred dollars (\$100) of assessed value and applied to the current year's assessment of the property subject to taxation by a taxing district, excluding new property and personal property, produces an amount of revenue approximately equal to that produced in the preceding year from real property. However, in no event shall the compensating tax rate be a rate which, when applied to the total current year assessment of all classes of taxable property, produces an amount of revenue less than was produced in the preceding year from all classes of taxable property. In this case, "property subject to taxation" means the total fair cash value of all property subject to full local rates, less the total valuation exempted from taxation by the homestead exemption provision of the Constitution and the difference between the fair cash value and agricultural or horticultural value of agricultural or horticultural land.

The "4%" tax rate would be that rate when applied against the real property assessment would produce revenue up to a 4% over the previous year's revenue. This does not count new property or new revenue realized from annexation or incorporation, property transferred from a tax-exempt entity to a non tax-exempt entity or the value of improvements to nonresidential property. Also not counted in the 4% increase is property exempt from taxation (as an inducement for industrial or business use) at the expiration of the exempt status.

A library board choosing to take the compensating rate does not need to take any action beyond voting to accept the rate at a board meeting. A library board choosing to take the 4% increase must advertise it in the local newspaper of record and hold a hearing, but the increase is not subject to recall. A library board choosing to take more than a 4% increase must advertise it in the local newspaper of record, hold a hearing and the increase is subject to recall.

Significantly more library taxing districts have decided to take the 4% rate in 2006, the most recent available statistics, than did 3 years early. In 2003, 51% of library taxing districts took the 4% rate and 46% took the compensating rate. In 2006, 59.6% of library taxing districts took the 4% rate and 31.7% took the compensating rate. A full review of 2006 statistics shows:

- 33 libraries (31.7% of the taxing districts) took the compensating tax rate.
 - 62 libraries (59.6% of the taxing districts) took the 4% tax rate.
 - 3 libraries (2.8% of the taxing districts) took a rate exceeding the 4% tax rate.
 - 4 libraries (3.84% of the taxing districts) took a rate less than the compensating tax rate.
 - 2 libraries (1.92% of the taxing districts) had no choice in rate.
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- The average real property rate in KY was: 5.6 cents
 - The average personal property rate in KY was: 9.77 cents
 - The highest real property rate in KY was: 12.6 cents
 - The lowest real property rate in KY was: 1.9 cents
 - The highest personal property rate in KY was: 20 cents (statutory maximum)
 - The lowest personal property rate in KY was: 2.61 cents

Trustees should be familiar with Kentucky Revised Statutes and Attorney General Opinions related to tax rates. Included among these are:

- OAG63-709
The County Court Clerk must list the library tax on tax bills, without additional compensation.
- OAG72-384
Fiscal court has no authority to reduce the library tax rate.
- OAG74-644
Library funds may only be used for library purposes.
The library board may not set less than the compensating rate.
- OAG78-331
“The boards as appointed are an independent entity...” “These boards are not made accountable to the county judge/executive in the statutes setting forth their powers and duties”.
- LAG91-11 (letter of the Attorney General)
“Placement of taxes, including those levied by taxing districts, on the tax bill is the responsibility of the county clerk. Under KRS 133.220 the county clerk is required to prepare tax bills that show the total amount of taxes due the state, school fund and other levies. Nothing in that statute suggests that the clerk must obtain approval from the fiscal court.”

“KRS 67.080(3) states that fiscal courts shall not exercise executive authority except as specifically assigned by statute...” “We are aware of no statute that

grants to fiscal courts any authority to approve or disapprove a tax levied by a taxing district ...” “If the fiscal court has been voting on taxes levied by taxing districts, then the court has been acting beyond its authority.”

Agreeing on an appropriate funding level for the library is one of the most important duties of the board of trustees. Determining the appropriate funding level can be achieved by voting to pass an acceptable budget each year and closely reviewing the library’s financial reports at each board meeting. Of greatest importance is the need for the board of trustees to hire a fiscally competent library director, to keep an open line of communication with the director and to rely on the director’s expertise in determining the library’s financial needs.

Contact Terry Manual at KDLA, 502-564-8300 ext. 269 or terry.manual@ky.gov, if you have questions or need additional information about library district tax rates.

KDLA Receives Award

Kentucky Child Now has honored the Kentucky Department for Libraries and Archives with a 2007 Destiny Award.

The Destiny Award was created in 2001 to recognize individuals and organizations who are dedicated to the welfare of Kentucky’s kids and who have demonstrated significant leadership in fulfilling the Five Promises to Kentucky’s children...Caring Adults, Safe Places, a Healthy Start, Marketable Skills, and Opportunities to Serve.

KDLA was recognized as the top organization fulfilling the Promise of Safe Places. Public libraries are more than places to get books; they are vibrant community centers that are dedicated to serving the needs of all community members. Librarians are in tune with today’s youth and work hard to provide enriching activities and programs geared toward every age, from birth through teenagers.

Parents, caregivers, teachers and youth across the Commonwealth recognize that their public libraries are safe places for children to study, participate in activities, meet friends, receive tutoring assistance, read, access the computer and the Internet, learn to use various databases, or just to hang out. Libraries across the state are finding that teens, especially, are coming to the library more often, and staying for longer periods of time.

Librarians utilize every available resource to create warm, welcoming environments for children and teens. KDLA is committed to assisting library staff in understanding the needs of today’s youth and in fostering healthy relationships, creating safe places, and engaging young Kentuckians. KDLA and library staffs across the state have collaborated to focus on the Developmental Assets, a proactive approach which addresses fulfilling the needs of 21st century youth.

Providing a safe place for every child continues to be a priority for KDLA and Kentucky’s public libraries.

KDLA Surveys

The Kentucky Department for Libraries and Archives recently conducted a survey to determine what new or existing services it should provide to make libraries an integral part of their communities. A similar survey in 2005 found that libraries felt KDLA's most valuable services were State Aid, Children's Services, the Summer Reading Program, Continuing Education and Regional Consultants. This year's survey had many of the same results and more. According to libraries, KDLA's most critical services are:

- Financial Assistance through State Aid & Grants
- Continuing Education for Staff & Trustees
- Regional and Statewide Consultants
- Rotating Collections
- Marketing/Public Relations/Advocacy Expertise
- Children's & Youth Services
- Bookmobile/Outreach Services
- Senior Services
- Construction
- Assistance with Friends' Organizations

Public Library Funding & Technology Access Study

The American Library Association (ALA) will publish in September the latest findings from the largest and longest-running survey of public libraries and Internet access. The Public Library Funding & Technology Access Study will share data from thousands of rural, suburban and urban libraries in every state; information provided by 43 state library agencies; and feedback from focus groups and site visits in four states. New this year will be technology funding information.

The ALA began presenting initial findings from the study at the ALA Annual Conference. Among the 2007 findings:

- More than half (54.2 percent) of U.S. public libraries now offer free wireless access
- Library staff in more than half of public libraries provide assistance to patrons applying for or accessing e- government
- Sixty-eight percent of libraries offer online homework resources serving the educational needs of more than 36 million school-age children

The final 2007 report will be freely available online and as a print-on-demand book. Each state library will receive one copy of the book, and additional copies will be available on a cost-recovery basis.

More information, including preliminary findings and links to more than a decade of related research on public libraries and the Internet conducted by the Information Institute at Florida State University, is available at www.ala.org/plinternetfunding.

The project is made possible by funding from the Bill & Melinda Gates Foundation and the ALA. The survey is conducted by the Information Institute.

Continuing Education Opportunities

September

4-5	KPLA - KDLA Library Staff Retreat 2007	Jenny Wiley SRP
6-7	KPLA - KDLA Library Staff Retreat 2007	Jenny Wiley SRP
10-11	Business Information on the Internet	Online
12-13	Public Awareness Leadership Institute	General Butler SRP
17-18	Kid's Stuff on the Web	Online
24-25	AACR and MARC for Video recordings	KDLA, Frankfort
25-26	KPLA - KDLA Library Staff Retreat 2007	Kenlake SRP
27-28	KPLA - KDLA Library Staff Retreat 2007	Kenlake SRP

October

1-31	LE@D online courses for October	Online
1-4	Network Administrators Boot Camp	Natural Bridge SRP
5	Dreamweaver	Online
8-11	Network Administrators Boot Camp	Kentucky Dam Village SRP
9	Dewey Decimal Decoded, Part 2: Tables and Number Building	Erlanger Branch, Kenton County Public Library
17-18	Xtreme Web Searching	Online
22 & 25	Legal Information on the Internet	Online

22-23	Kid's Stuff on the Web	Online
24-25	Business Information on the Internet	Online
24-25	Ready Reference & More on the Internet	Online
29-30	Kid's Stuff on the Web	Online
29-30	Science/Math Resources on the Internet	Online
30	Dewey Decimal Decoded, Part 2: Tables and Number Building	Henderson County Public Library

2007 KLA/KSMA Joint Conference

Location: Louisville Marriott Downtown
 Date: September 19, 2007 - September 22, 2007
 Website: <http://www.kylibasn.org/>
 Contact: info@kylibasn.org

Agenda and registration information:
<http://www.kylibasn.org/docs/kla2007preconfwithouty.pdf>

ARSL Conference

The Association for Rural and Small Libraries Conference will be held September 26 - 28, 2007 at the Holiday Inn in Columbus, Ohio. Registration fee of \$150 for members; \$200 for non-members includes 3 breakfasts, 4 breaks, and 1 reception.

- "Looking at the future - is there one for rural and small libraries?"
Stephen Abram, Vice President of Innovation, Sirsi/Dynix, Toronto, Canada.
- "What's new in delivery vehicles for outreach?" Panel of bookmobile manufacturers. Martin Marek, Farber Specialty Vehicles, Barb Ferne, OBS Specialty Vehicles.
- "Exploring the world of American Indian libraries," Lotsee Patterson, Professor, School of Library and Information Studies, University of Oklahoma, Norman, OK.
- "What's a library for nowadays?" Sally Reed, Executive Director, FOLUSA: Friends of Libraries USA, Philadelphia, PA

Agenda and registration information: <http://jupiter.clarion.edu/~csrl/great.htm>
 Register online: <http://www.bcr.org/ARSL/registration.html>

‘Cross the Commonwealth

The **Grant County Public Library** completed Radio Frequency Identification (RFID) collection conversion one month ahead of schedule and in late May began circulating materials using the RFID workstations. The library's annual circulation has tripled since 2004, reaching more than 158,000 items in the 2007 fiscal year. RFID allows the library's staff to serve more people more efficiently and effectively than ever before.

The **McCracken County Public Library** has a new electronic database to offer its customers. Library patrons now have access to the new online research tool *ReferenceUSA*, which provides information on 14 million businesses and 210 million consumers.

Kenton County Public Library's Racing to Read 5K Race was held on Saturday, June 16th. The event was a great success, with nearly 600 runners and walkers participating. It earned \$11,350.00 for the library. Our State Librarian, Wayne Onkst, ran the race in 32 minutes and 36 seconds!

The **Rowan County Public Library** is now accepting credit and debit card payment for library fines and fees. The vendor for the service created a Kentucky public library consortium account which greatly reduced the cost.

The Mahan Branch of the **Oldham County Public Library** has expanded its hours. The branch will now be open 48 hours a week. The new hours are: Monday and Thursday - 10 a.m. to 8 p.m., Tuesday and Wednesday - 1 p.m. to 8 p.m. and Friday and Saturday - 10 a.m. to 5 p.m.

Rockcastle County Public Library has started a tax petition to increase its income. If the petition is successful, the current tax rate of 2.2 on real property would increase to 4.8.

Environmental activist Dave Cooper will be at **Campbell County Public Library's** Cold Spring Branch for a presentation on the hidden destruction of the Appalachian Mountains as a result of "Mountaintop Removal" mining. Attendees will learn how coal companies in eastern Kentucky and West Virginia have turned 300,000 acres of hardwood into barren grasslands, blasting as much as 600 feet off the top of mountains. The rock and debris is dumped into mountain streams causing horrific long-term damage such as flooding and drinking-water contamination. The program will be on September 10th at 7:00p.m.

Perry County Public Library had 20 teens sign-up for the "Fear Factor" program. Although the program was "sickening" in a sense, it was a success. Teens obtained prior-approval from parents to participate in the program. They ate barbecue larvae, cheese flavored larvae, chocolate covered crickets, Harry Potter Bertie Bott flavored jelly beans (flavors: rotten eggs, earwax, vomit, dirt, grass and earthworm).

Allen County Public Library had their best attended Summer Reading Program in 2007, with over 200 children participating. The library is also moving forward with building plans. Construction is scheduled to begin later this year.

Kentucky Public Library Newsletter is published bi-monthly by Field Services Division of the Kentucky Department for Libraries and Archives. Correspondence should be addressed to the editor, Michael Jones. Phone 502-564-8300, ext. 214; Fax 502-564-5773; e-mail: michael.jones@ky.gov.

Kentucky Department for Libraries and Archives

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